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Deloitte Tax Challenge 2025
Team Category – Semi Finals
Video Presentation Challenge

Question

Environmental, social, and governance (ESG) considerations have become critically important components of corporate strategy. This shift reflects the growing understanding that long-term business success depends on sustainable practices. Consequently, ESG factors now play a significant role in shaping investment decisions, operational strategies, and regulatory frameworks across industries worldwide.

The environmental pillar focuses on an organization's impact on the planet, including managing emissions, reducing energy consumption, and adopting renewable energy sources. The social pillar emphasizes upholding human rights, promoting diversity and inclusion, and ensuring fair labor practices. The governance pillar ensures ethical conduct, accountability, and transparency through the establishment of robust governance structures.

Globally, there is an increasing trend towards greater tax transparency, disclosure requirements, and harmonization of tax regulations. In Malaysia, the Inland Revenue Board Malaysia (IRBM) has introduced the Tax Corporate Governance Framework (TCGF) to guide taxpayers in aligning their tax governance and practices with IRBM's standards.

Required:

You are required to record a video of not more than 10 minutes to discuss the following issues:
(i) What role does taxation policy play in promoting environmental sustainability in Malaysia?
(ii) How can companies balance their fiduciary duty to shareholders with their ESG commitments to maintain transparent and responsible tax practice?
(iii) Discuss how unfair tax practices can harm social development and equality. You may include real-life examples to demonstrate your understanding of the commercial impact.
(iv) What are the possible challenges of integrating tax strategies within an ESG framework?

You will be evaluated based on the following criteria:

- *Completeness and structure of presentation;*
- *Content and depth of discussion;*
- *Commercial awareness and research analysis;*
- *Critical thinking and creativity; and*
- *Presentation skills and delivery.*

Note: Subtitles are not required for the video submission. However, kindly ensure the audio is clear and audible so that the judges are able to hear your presentation clearly.

(40 marks)

- [END OF QUESTION] -